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CENTRAL BOARD OF REVENUE

NOTIFICATION

CUSTOMS

New Delhi, the 29th November 1962

G.S.R. 1631.—In exercise of the powers conferred by clause (c) of section 9 of the Sea Customs Act, 1878, (8 of 1878), the Central Board of Revenue hereby makes the following rules to further amend the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957, namely:—

1. These rules may be called the Foreign Privileged Persons' (Regulation of Customs Privileges) Amendment Rules, 1962.

2. In the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957—

(i) in rule 4, after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(4) Nothing in this rule shall apply to the sale or disposal otherwise of a motor vehicle in respect of which exemption from customs duty was given at the time of its importation or clearance from bond.”;

(ii) after rule 4, the following rule shall be inserted, namely:—

“Permission for the sales or disposal of motor vehicle.

4A. (1) No privileged person shall sell or otherwise dispose of any motor vehicle in respect of which exemption from customs duty was given at the time of its importation or clearance from bond except in accordance with sub-rule (2).

(2) Any privileged person—

(a) may sell or otherwise dispose of any motor vehicle referred to in sub-rule (1) to another privileged person;

(b) without prejudice to his rights under clause (a), may, on relinquishing his post or on his transfer out of India, sell or otherwise dispose of any such motor vehicle only to the State Trading Corporation of India Limited;

Provided that he may sell or otherwise dispose of the motor vehicle to any other non-privileged person on the State Trading Corporation declining the offer so made;

with the permission of

(i) the Central Board of Revenue, if he sells or otherwise disposes of the motor vehicle to any person other than the State Trading Corporation;

- (ii) the Government of India in the Ministry of External Affairs, if he sells or otherwise disposes of the motor vehicle to the State Trading Corporation.
- (3) (i) An application for sale or disposal otherwise of such motor vehicle to a privileged person shall be made, in the Form in Appendix V, to the Central Board of Revenue through the Protocol Division, Ministry of External Affairs;
- (ii) An application for sale or disposal otherwise to the State Trading Corporation shall be made, in the Form in Appendix VI, to the Ministry of External Affairs and that Ministry shall remit the application to the Central Board of Revenue, if the State Trading Corporation has declined the offer so made";
- (iii) in rule 5,—
 - (i) in sub-rule (1), after the words "the Collector of Central Excise or Customs nearest to the headquarters of the privileged person concerned", the words "except when a motor vehicle is sold or otherwise disposed of to the State Trading Corporation under clause (b) of sub-rule (2) of rule 4A", shall be inserted;
 - (ii) after sub-rule (3), the following sub-rule shall be inserted, namely:—

"(4) In respect of a motor vehicle sold or otherwise disposed of to the State Trading Corporation under clause (b) of sub-rule (2) of rule 4A, that Corporation shall pay the customs duty leviable thereon when the Corporation sells the motor vehicle and the provisions of sub-rule (1), (2) and (3) of this rule shall apply *mutatis mutandis*,";
 - (iv) in rule 8, in the proviso, after the words "such goods", the words "other than motor vehicles" shall be inserted;
 - (v) in Appendix 1—
 - (a) for the words "and that they would not be sold", the words "and that the goods except motor vehicles would not be sold" shall be substituted;
 - (b) after the words "customs duty, if any, payable thereon", the words "and that motor vehicles would not be sold or otherwise disposed of without the concurrence of the Central Board of Revenue if they are sold or otherwise disposed of to any person other than the State Trading Corporation, or of the Ministry of External Affairs if they are sold or otherwise disposed of to the Corporation, and without payment of customs duty, if any, payable thereon", shall be inserted;
 - (vi) in Appendix II—
 - (a) for the words "and that they would not be sold", the words "and that the goods except motor vehicles would not be sold" shall be substituted;
 - (b) after the words "customs duty, if any, payable thereon", the words "and that motor vehicles would not be sold or otherwise disposed of without the concurrence of the Central Board of Revenue if they are sold or otherwise disposed of to any person other than the State Trading Corporation or of the Ministry of External Affairs if they are sold or otherwise disposed of to the Corporation, and without payment of customs duty, if any, payable thereon." shall be inserted;
 - (vii) in Appendix III, in the first paragraph, for the words "before selling this vehicle in India", the words "in case I sell the motor vehicle to any person other than the State Trading Corporation and the Ministry of External Affairs, in case I sell the motor vehicle to the State Trading Corporation", shall be substituted;
 - (viii) in Appendix IV, in the first paragraph, for the words "before selling this vehicle in India", the words "in case I sell the motor vehicle to

any person other than the State Trading Corporation and the Ministry of External Affairs, in case I sell the motor vehicle to the State Trading Corporation", shall be substituted;

(ix) after Appendix V, the following Appendix shall be added, namely:—

"APPENDIX VI

[See rule 4A(3)(ii)]

**FORM OF APPLICATION FOR PERMISSION TO SELL OR DISPOSE OF THE
MOTOR VEHICLES IMPORTED OR PURCHASED FROM BOND FREE OF
DUTY, TO THE STATE TRADING CORPORATION.**

I/We
(Name and designation of the privileged person or the member of the staff).
of
(Name of the Mission, Consular post, Officer etc.)

hereby state that I/we wish to sell the motor vehicle the description of which is given in the Schedule annexed hereto to the State Trading Corporation of India Limited, New Delhi/Bombay/Calcutta/Madras.

The C.I.F. price of the car proposed to be sold is Rs. as per copy of the relevant documents attached herewith.

I/We request that the concurrence of the Government of India in the Ministry of External Affairs to this sale/transfer may kindly be communicated to me/us.

In case the State Trading Corporation declines the offer for sale, this application may be remitted to the Central Board of Revenue for grant of permission for sale of the motor vehicle to any other non-privileged person.

Signature:

Designation:

Name of the Mission

Consular post office etc.

SCHEDULE

Name of the goods to be sold:

Quantity:

Whether imported or purchased from bond:

Whether purchased from a privileged person, if so, his name and address:

Whether imported for personal use, Official use of the Mission, Consular post etc.:

Date on which exemption certificate was signed and given:

No. and Date of the B/E, for home Consumption under which the goods were cleared through Customs:

Name of the port of importation:

Date on which the undertaking was signed:

[No. 177/F. No. 1/152/62-CUS IV.]

S. VENKATESAN,

Secy. Central Board of Revenue.

